

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

DeKalb Co Ctl United Sch Dist (1835)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$75,382	\$81,391	n/a	8%
	11100 Elementary	\$4,119,227	\$5,318,369	\$5,414,397	31%	2%
	11200 Middle/Junior High	\$1,799,761	\$2,370,354	\$2,407,672	34%	2%
	11300 High School	\$2,286,880	\$2,768,517	\$2,795,603	22%	1%
	11410 Agriculture A	\$54,299	\$78,007	\$76,414	41%	-2%
	11440 Health Occupations	\$14,467	\$14,666	\$17,355	20%	18%
	11460 Occupational Home Economics	\$36,548	\$61,520	\$72,774	99%	18%
	11480 Industrial Education A	\$134,371	\$141,804	\$149,423	11%	5%
	11630 High School	\$0	\$145,093	\$150,465	n/a	4%
	11910 Competency Testing	\$0	\$0	\$0	n/a	n/a
	12210 Mild Mental Handicap	\$311,934	\$569,527	\$570,286	83%	0%
	12320 Multiple Handicap	\$100,353	\$227,765	\$230,155	129%	1%
	12350 Homebound	\$15,809	\$59,378	\$48,214	205%	-19%
	12510 Communication Disorder	\$0	\$520	\$630	n/a	21%
	12620 Learning Disability - All Others	\$298,835	\$369,301	\$446,908	50%	21%
	12710 Equal Opportunity At Risk	\$11,086	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$13,718	\$133,004	\$161,076	> 500%	21%
	12900 Other Special Programs	\$15,209	\$27,018	\$5,302	-65%	-80%
	13600 Special Interest Programs	\$400	\$0	\$0	-100%	n/a
	14100 Elementary	\$0	\$14,155	\$26,671	n/a	88%
	14200 Middle/Junior High	\$0	\$12,040	\$20,137	n/a	67%
	14300 High School	\$56,572	\$90,984	\$57,729	2%	-37%
	16100 Remediation Testing	\$67,569	\$93,577	\$105,227	56%	12%
	16200 Preventive Remediation	\$79,518	\$108,832	\$90,338	14%	-17%
	21520 Speech Pathology Services	\$92,937	\$121,395	\$147,747	59%	22%
	22210 Service Area Direction	\$0	\$120,678	\$38,369	n/a	-68%
	22220 School Library	\$266,074	\$317,780	\$417,014	57%	31%
	22230 Audiovisual	\$79,326	\$5,186	\$5,725	-93%	10%
	22240 Education Television	\$2,316	\$320	\$0	-100%	-100%
	22250 Computer Assisted Instruction Services	\$6,078	\$40,773	\$25,835	325%	-37%
	22290 Other Education Media Services	\$9,123	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$1,041,422	\$1,308,879	\$1,361,626	31%	4%
	25820 Textbooks and Repairs	\$217,974	\$307,591	\$153,158	-30%	-50%
	25840 Other Textbook Rental Services	\$714	\$0	\$0	-100%	n/a
	25860 Textbooks and Workbooks	\$0	\$158,856	\$133,638	n/a	-16%
	26497 Teachers Retirement Fund	\$343,911	\$784,710	\$857,052	149%	9%
	41100 Transfer Tuition	\$17,977	\$45,729	\$24,562	37%	-46%
	41300 Area Vocational Schools	\$63,384	\$189,239	\$173,536	174%	-8%
	41400 Joint Services and Supply	\$26,965	\$8,479	\$5,522	-80%	-35%
	41700 Interlocal Agreements - Other	\$0	\$0	\$27,844	n/a	n/a

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Student Academic Achievement Total		\$11,584,757	\$16,089,426	\$16,299,793	41%	1%
Student Instructional Support						
	21110 Service Area Direction	\$36,064	\$60,982	\$62,501	73%	2%
	21130 Social Work Services	\$0	\$4,709	\$0	n/a	-100%
	21220 Counseling Services	\$405,209	\$582,529	\$630,568	56%	8%
	21340 Nurse Services	\$20,839	\$117,783	\$147,842	> 500%	26%
	21420 Psychological Testing	\$775	\$0	\$0	-100%	n/a
	21430 Psychological Counseling	\$45,613	\$72,970	\$74,548	63%	2%
	21610 Service Area Direction	\$0	\$57,235	\$71,749	n/a	25%
	22110 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	22120 Instruction & Curriculum Development	\$68,306	\$94,412	\$97,300	42%	3%
	22130 Instructional Staff Training Services	\$10,853	\$152,826	\$517,405	> 500%	239%
	22190 Instructional Staff Training Services - Other	\$1,275	\$0	\$0	-100%	n/a
	23120 Service Area Assistants	\$24,467	\$22,258	\$17,446	-29%	-22%
	23190 Other Governing Body Services	\$4,583	\$20,108	\$22,178	384%	10%
	23210 Office of the Superintendent	\$247,832	\$393,595	\$413,234	67%	5%
	23220 Community Relations	\$2,979	\$1,395	\$5,313	78%	281%
	23290 Other Executive Administrative Services	\$22,579	\$97,751	\$154,901	> 500%	58%
	24900 Other Support Services - School Admin.	\$7,000	\$0	\$0	-100%	n/a
	26450 Health Services	\$3,884	\$5,573	\$201	-95%	-96%
	26700 Technology Coordinator	\$0	\$0	\$0	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$576,571	\$620,880	n/a	8%
Student Instructional Support Total		\$902,258	\$2,260,694	\$2,836,067	214%	25%
Overhead and Operational						
	23150 Legal Services	\$40,353	\$22,897	\$40,886	1%	79%
	23230 Staff Relations and Negotiations	\$2,583	\$8,440	\$1,778	-31%	-79%
	25110 Office of the Business Manager	\$63,785	\$87,547	\$89,887	41%	3%
	25240 Payroll Services	\$0	\$850	\$944	n/a	11%
	25270 Property Accounting	\$0	\$900	\$900	n/a	0%
	25291 Refund of Revenue	\$0	\$66,825	\$0	n/a	-100%
	25295 Bank Service Charge	\$0	\$0	\$0	n/a	n/a
	25360 Rent of Buildings & Equipment	\$175	\$86,697	\$57,773	> 500%	-33%
	25410 Service Area Direction	\$0	\$89,495	\$16,538	n/a	-82%
	25420 Maintenance of Buildings	\$1,769,322	\$2,384,563	\$2,276,372	29%	-5%
	25430 Maintenance of Grounds	\$137,896	\$198,528	\$207,350	50%	4%
	25440 Maintenance of Equipment	\$174,369	\$118,813	\$80,658	-54%	-32%
	25460 Security Services	\$0	\$2,012	\$50	n/a	-98%
	25470 Insurance (other than buses)	\$62,578	\$148,680	\$124,763	99%	-16%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25510 Service Area Direction	\$97,485	\$89,879	\$151,867	56%	69%
	25520 Vehicle Operation	\$462,373	\$724,240	\$743,090	61%	3%
	25540 Vehicle Servicing and Maintenance	\$204,840	\$511,382	\$454,264	122%	-11%
	25550 Purchase of School Buses	\$184,862	\$652,933	\$368,747	99%	-44%
	25560 Insurance on Buses	\$10,182	\$39,845	\$51,679	408%	30%
	25580 Contracted Transportation Services	\$132,240	\$0	\$10,978	-92%	n/a
	25590 Other Pupil Transportation Services	\$1,996	\$3,191	\$2,674	34%	-16%
	25591 Bus Driver Training	\$4,858	\$5,233	\$5,056	4%	-3%
	25610 Service Area Direction	\$126,210	\$162,322	\$167,482	33%	3%
	25620 Food Preparation and Dispensing	\$227,181	\$351,787	\$369,861	63%	5%
	25640 Food Purchases	\$399,015	\$557,362	\$587,799	47%	5%
	25690 Other Food Services	\$56,719	\$120,735	\$107,254	89%	-11%
	25910 Judgements	\$0	\$0	\$1,000	n/a	n/a
	25920 Ditch Assessments	\$0	\$1,122	\$0	n/a	-100%
	26200 Planning, Research, Develop., & Evaluation	\$290	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$860	\$638	\$638	-26%	0%
	26499 Other	\$0	\$2,609	\$18,998	n/a	> 500%
	31000 Direction of Community Services	\$1,143	\$16,069	\$14,273	> 500%	-11%
	34000 Athletic Coaches	\$46,689	\$75,152	\$87,370	87%	16%
	52200 Temporary Loans, INTEREST ON DEBT	\$76,088	\$81,813	\$35,075	-54%	-57%
Overhead and Operational Total		\$4,284,092	\$6,612,556	\$6,076,005	42%	-8%
Nonoperational						
	25320 Land Acquisition and Development	\$28,818	\$28,000	\$27,500	-5%	-2%
	25330 Professional Services	\$3,640	\$0	\$0	-100%	n/a
	25340 Educational Specifications Development	\$0	\$132,300	\$351,863	n/a	166%
	25350 Building Acquisition/Construction/Improvement	\$1,135,814	\$116,640	\$114,093	-90%	-2%
	25351 Building Acquisition/Construction/Improvement	\$0	\$296,762	\$121,722	n/a	-59%
	25352 Energy Savings Contracts	\$0	\$274,663	\$268,683	n/a	-2%
	25370 Purchase of Moveable Equipment	\$24,475	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$0	\$289,029	\$259,144	n/a	-10%
	25390 Other Facilities Acquisition & Construction	\$0	\$23,768	\$1,000	n/a	-96%
	52100 Bonds, INTEREST ON DEBT	\$0	\$257,740	\$128,870	n/a	-50%
	53100 Buildings, LEASE RENTAL	\$2,752,390	\$5,484,246	\$5,342,628	94%	-3%
	53200 Equipment, LEASE RENTAL	\$5,831	\$260,497	\$278,055	> 500%	7%
Nonoperational Total		\$3,950,967	\$7,163,645	\$6,893,559	74%	-4%
prorated						
	26491 PERF	\$190,982	\$409,111	\$446,777	134%	9%
	26492 Social Security	\$957,152	\$1,353,747	\$1,383,557	45%	2%

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	26493 Workmen's Compensation	\$35,228	\$43,279	\$72,998	107%	69%
	26494 Group Insurance	\$2,065,576	\$5,788,821	\$6,499,953	215%	12%
	26496 Unemployment Compensation	\$2,524	\$14,419	\$9,729	285%	-33%
	26498 Severance/Early Retirement Pay	\$0	\$1,648,248	\$475,616	n/a	-71%
prorated Total		\$3,251,463	\$9,257,626	\$8,888,629	173%	-4%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$14,073,239	\$23,354,781	\$22,900,532	63%	-2%	58.7%	56.4%	55.9%
Student Instructional Support	\$1,102,272	\$2,923,074	\$3,650,596	231%	25%	4.6%	7.1%	8.9%
Overhead and Operational Nonoperational	\$4,847,059	\$7,942,446	\$7,549,365	56%	-5%	20.2%	19.2%	18.4%
Grand Total	\$23,973,537	\$41,383,946	\$40,994,052	71%	-1%	16.5%	17.3%	16.8%

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	63.3%	63.5%	64.8%